

**PROCEEDINGS OF THE ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
LAPLACE, LA – MEETING OF JANUARY 19, 2017**

The Chair called the meeting to order and read the following call:

HONORABLE MEMBERS OF THE SCHOOL BOARD
Parish of St. John the Baptist

Dear Board Member:

Upon call of the President, the St. John the Baptist Parish School Board will meet in special session at Godchaux Grammar Cafeteria, 1600 Highway 44, Reserve, Louisiana, at 6:00 p.m. on Thursday, January 19, 2016.

An agenda for the meeting is attached.

Sincerely, s/Kevin R. George
Superintendent/Secretary

ITEM 1. CALL TO ORDER, INVOCATION, PLEDGE OF ALLEGIANCE

The Chair called for the invocation, led by Pastor Neil Bernard, followed by the Pledge of Allegiance led by Master Dominick Hemelt.

ITEM 2. ROLL CALL OF MEMBERS:

PRESENT: Keller, Sanders, DeFrancesch, Johnson, Wise, Wallace, Triche, Jones, Burl
ABSENT: Jack, Mitchell

There were 9 members present and 2 members absent.

ITEM 3: To consider and take action with respect to adopting a resolution providing for canvassing the returns and declaring the result of the special election held in the Parish of St. John the Baptist, State of Louisiana.

MOTION BY: Wise
SECOND BY: Jones

MOTION: To adopt a resolution providing for canvassing the returns and declaring the result of the special election held in the Parish of St. John the Baptist, State of Louisiana.

No objections.

The motion carried.

Roll Call:

9 Yeas – Keller, Sanders, DeFrancesch, Johnson, Wise, Wallace, Triche, Jones, Burl
0 Nays
2 Absent – Jack, Mitchell

The following resolution was offered by _____ and seconded by _____

RESOLUTION

A resolution providing for canvassing the returns and declaring the result of the special election held in the Parish of St. John the Baptist, State of Louisiana, on Saturday, December 10, 2016, to authorize the levy of a sales and use tax therein.

BE IT RESOLVED by the Parish School Board of the Parish of St John the Baptist, State of Louisiana (the "Governing Authority"), acting as the governing authority of the Parish of St. John the Baptist, State of Louisiana (the "Parish"), for school purposes, that:

SECTION 1. Canvass. This Governing Authority does now proceed in open and public session to examine the official tabulations of votes cast at the special election held in Parish of St. John the Baptist, State of Louisiana, on SATURDAY, DECEMBER 10, 2016, to authorize the levy of a sales and use tax therein, and said Governing Authority does further proceed to examine and canvass the returns and declare the result of the special election.

SECTION 2. Proems Verbal. A *Procks Verbal* of the canvass of the returns of said election shall be made and a certified copy thereof shall be forwarded to the Secretary of State, Baton Rouge, Louisiana, who shall record the same in his office; another certified copy thereof shall be forwarded to the Clerk of Court an *d Ex-Officio* Recorder of Mortgages in and for the Parish of St. John the Baptist, who shall record the same in the Mortgage Records of said Parish; and another copy thereof shall be retained in the archives of this Governing Authority.

SECTION 3. Promulgation of Election Result. The result of said election shall be promulgated by publication in the manner provided by law.

This resolution having been submitted to a vote, the vote thereon was as follows:

MEMBERS: YEAS: NAYS: ABSENT: ABSTAINING:

Russell Jack	_____	_____	_____	_____
Albert "Ali" Burl, III	_____	_____	_____	_____
Gerald J. Keller	_____	_____	_____	_____
Patrick H. Sanders	_____	_____	_____	_____
Sherry DeFrancesch	_____	_____	_____	_____
Keith Jones	_____	_____	_____	_____
Phillip Johnson	_____	_____	_____	_____
Russ Wise	_____	_____	_____	_____
Shawn Wallace	_____	_____	_____	_____
Rodney B. Nicholas	_____	_____	_____	_____
Clarence Triche	_____	_____	_____	_____

And the resolution was declared adopted on this, the 19th day of January, 2017.

/s/Secretary Kevin R. George
 /s/ President Albert A. Burl, III

PROCES VERBAL AND PROCLAMATION OF THE CANVASS OF THE VOTES CAST AT THE SPECIAL ELECTION HELD IN THE PARISH OF ST. JOHN THE BAPTIST, STATE OF LOUISIANA, ON SATURDAY, DECEMBER 10, 2016.

BEITKNOWN AND REMEMBERED that on Tuesday, January 19, 2017, at six o'clock (6:00) p.m., at its regular meeting place, the Godchaux Grammer Cafeteria, 1600 Hwy. 44, Reserve, Louisiana, the Parish School Board of the Parish of St. John the Baptist, State of Louisiana (the "Governing Authority"), acting as the governing authority of the Parish of St. John the Baptist, State of Louisiana (the "Parish"), for school purposes, and being the authority ordering the special election held therein on Saturday, December 10, 2016, with the following members present:

There being absent: did, in open and public session, examine the official certified tabulations of votes cast at the said election, and did examine and canvass the returns of the said election, there having been submitted at said election the following proposition, to wit:

PROPOSITION (1/4% SALES TAX)

Shall the Parish School Board of the Parish of St. John the Baptist, State of Louisiana (the "School Board"), under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority, be authorized to levy and collect a tax of one-fourth of one percent (1/4%) (the "Tax"), in perpetuity, from and after July 1, 2017, upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish (an estimated \$2,400,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), all as defined by law, with the proceeds thereof (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax), to be dedicated and used as follows: (i) 50% for the purpose of the payment of salaries and benefits for all permanent school employees; and (ii) 50% for the purpose of maintaining and repairing all school buildings?

There was found by said count and canvass that the following votes had been cast at the said special election IN FAVOR OF and AGAINST, respectively, the proposition as hereinabove set forth at the following polling places, to-wit:

POLLING PLACES			VOTE TABULATION	
Ward	Precinct	Location	FOR	AGAINST
01	01	Pleasure Bend Fire Station, 1200 Hwy. 643, Vacherie	20	25
01	02	St. John Parish Courthouse, 2393 Hwy. 18, Edgard	213	52
01	03	Wallace Fire Station, 5733 Hwy. 18, Vacherie	253	88
01	04	John L. Ory Elementary School, 182 West 5 th Street, LaPlace	112	66
01	05	Milesville Special School, 538 West 2 nd Street, LaPlace	94	61
01	06	Milesville Special School, 538 West 2 nd Street, LaPlace	7	5
01	07	Milesville Special School, 538 West 2 nd Street, LaPlace	4	14
01	08	John L. Ory Elementary School, 182 West 5 th Street, LaPlace	23	34
01	09	John L. Ory Elementary School, 182 West 5 th Street, LaPlace	12	3
02	01	Garyville Magnet School, 240 Hwy. 54, Garyville	83	139
02	02	Garyville Magnet School, 240 Hwy. 54, Garyville	106	55
02	03	Parish Health Unit, 473 Central Avenue, Reserve	145	251
02	04	Lacour Center@St. Peter's School, 188 West 7 th Street, Reserve	66	232
02	05	Lacour Center@St. Peter's School, 188 West 7 th Street, Reserve	6	12
03	01	Parish Health Unit, 473 Central Avenue, Reserve	80	101
03	02	Fifth Ward Elementary School, 158 Panther Drive, Reserve	252	122
03	04	Ninth Grade Building, 3000 Airline Hwy., Reserve	181	138
04	01	East St. John High School, 3000 West Airline Hwy., Reserve	5	9
04	02	East St. John High School, 3000 West Airline Hwy., Reserve	97	111
04	03	East St. John High School, 3000 West Airline Hwy., Reserve	134	52
04	08	Percy Hebert Bldg., 1801 W. Airline Hwy., LaPlace	13	14
04	10	Percy Hebert Bldg., 1801 W. Airline Hwy., LaPlace	6	1
04	11	Percy Hebert Bldg., 1801 W. Airline Hwy., LaPlace	2	1
04	12	Percy Hebert Bldg., 1801 W. Airline Hwy., LaPlace	4	1
04	13	Percy Hebert Bldg., 1801 W. Airline Hwy., LaPlace	0	0
04	14	LaPlace Elementary School, 393 Greenwood Drive, LaPlace	112	94
05	01	John L. Ory Elementary School, 182 West 5 th Street, LaPlace	65	81
05	03	St. John Baptist Parish Library, 2920 Hwy. 51, LaPlace	163	248
05	04	St. John Baptist Parish Library, 2920 Hwy. 51, LaPlace	152	226
05	07	John L. Ory Elementary School, 182 West 5 th Street, LaPlace	39	67
05	08	East St. John High School, 3000 West Airline Hwy., Reserve	17	48

<u>06</u>	<u>01</u>	<u>Arcuri Center, 1020 Cambridge Drive, LaPlace</u>	<u>161</u>	<u>129</u>
<u>06</u>	<u>03</u>	<u>Arcuri Center, 1020 Cambridge Drive, LaPlace</u>	<u>154</u>	<u>69</u>
<u>06</u>	<u>04</u>	<u>Arcuri Center, 1020 Cambridge Drive, LaPlace</u>	<u>167</u>	<u>81</u>
<u>06</u>	<u>05</u>	<u>Arcuri Center, 1020 Cambridge Drive, LaPlace</u>	<u>18</u>	<u>34</u>
<u>07</u>	<u>02</u>	<u>LaPlace Elementary School, 393 Greenwood Drive, LaPlace</u>	<u>159</u>	<u>239</u>
<u>07</u>	<u>03</u>	<u>LaPlace Elementary School, 393 Greenwood Drive, LaPlace</u>	<u>138</u>	<u>213</u>
<u>07</u>	<u>05</u>	<u>LaPlace Elementary School, 393 Greenwood Drive, LaPlace</u>	<u>151</u>	<u>157</u>
<u>07</u>	<u>07</u>	<u>LaPlace Elementary School, 393 Greenwood Drive, LaPlace</u>	<u>71</u>	<u>82</u>
<u>ABSENTEE</u>			<u>1109</u>	<u>1158</u>
<u>TOTALS</u>			<u>4,594</u>	<u>4,513</u>
<u>MAJORITY FOR</u>			<u>81</u>	

The polling places above specified being the only polling places designated at which to hold the said election, it was therefore shown that there was a total of 4,594 votes cast IN FAVOR OF the Proposition and a total of 4,513 votes cast AGAINST the Proposition, as hereinabove set forth, and that there was a majority of 81 votes cast IN FAVOR OF the Proposition as hereinabove set forth.

/s/ Secretary Kevin R. George
 /s/ President Albert A. Burl, III

NOTICE OF SPECIAL ELECTION

Pursuant to the provisions of a resolution adopted by the Parish School Board of the Parish of St. John the Baptist, State of Louisiana (the "Governing Authority"), acting as the governing authority of the Parish of St. John the Baptist, State of Louisiana (the "Parish"), for school purposes, on August 18, 2016, NOTICE IS HEREBY GIVEN that a special election will be held within the Parish on SATURDAY, DECEMBER 10th and that at the said election there will be submitted to all registered voters in the Parish qualified and entitled to vote at the said election under the Constitution and Laws of the State of Louisiana and the Constitution of the United States, the following proposition, to-wit:

PROPOSITION (1/4% SALES TAX)

Shall the Parish School Board of the Parish of St. John the Baptist, State of Louisiana (the "School Board"), under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority, be authorized to levy and collect a tax of one-fourth of one percent (1/4%) (the "Tax"), in perpetuity, from and after July 1, 2017, upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish (an estimated \$2,400,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), all as defined by law, with the proceeds thereof (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax), to be dedicated and used as follows: (i) 50% for the purpose of the payment of salaries and benefits for all permanent school employees; and (ii) 5 0% for the purpose of maintaining and repairing all school buildings?

The said special election will be held at the following polling places situated within the Parish, which polls will open at seven o'clock (7:00) a.m., and close at eight o'clock (8:00) p.m., in accordance with the provisions of La. R.S. 18:541, to-wit:

EXHIBIT A

POLLING PLACES		
<u>Ward</u>	<u>Precinct</u>	<u>Location</u>
<u>01</u>	<u>01</u>	<u>Pleasure Bend Fire Station, 1200 Hwy. 643, Vacherie</u>
<u>01</u>	<u>02</u>	<u>St. John Parish Courthouse, 2393 Hwy. 18, Edgard</u>
<u>01</u>	<u>03</u>	<u>Wallace Fire Station, 5733 Hwy. 18, Vacherie</u>
<u>01</u>	<u>04</u>	<u>John L. Ory Elementary School, 182 West 5th Street, LaPlace</u>
<u>01</u>	<u>05</u>	<u>Milesville Special School, 538 West 2nd Street, LaPlace</u>
<u>01</u>	<u>06</u>	<u>Milesville Special School, 538 West 2nd Street, LaPlace</u>
<u>01</u>	<u>07</u>	<u>Milesville Special School, 538 West 2nd Street, LaPlace</u>
<u>01</u>	<u>08</u>	<u>John L. Ory Elementary School, 182 West 5th Street, LaPlace</u>
<u>01</u>	<u>09</u>	<u>John L. Ory Elementary School, 182 West 5th Street, LaPlace</u>
<u>02</u>	<u>01</u>	<u>Garyville Magnet School, 240 Hwy. 54, Garyville</u>
<u>02</u>	<u>02</u>	<u>Garyville Magnet School, 240 Hwy. 54, Garyville</u>
<u>02</u>	<u>03</u>	<u>Parish Health Unit, 473 Central Avenue, Reserve</u>
<u>02</u>	<u>04</u>	<u>Lacour Center@St. Peter's School, 188 West 7th Street, Reserve</u>
<u>02</u>	<u>05</u>	<u>Lacour Center@St. Peter's School, 188 West 7th Street, Reserve</u>
<u>03</u>	<u>01</u>	<u>Parish Health Unit, 473 Central Avenue, Reserve</u>
<u>03</u>	<u>02</u>	<u>Fifth Ward Elementary School, 158 Panther Drive, Reserve</u>
<u>03</u>	<u>04</u>	<u>Ninth Grade Building, 3000 Airline Hwy., Reserve</u>
<u>04</u>	<u>01</u>	<u>East St. John High School, 3000 West Airline Hwy., Reserve</u>
<u>04</u>	<u>02</u>	<u>East St. John High School, 3000 West Airline Hwy., Reserve</u>
<u>04</u>	<u>03</u>	<u>East St. John High School, 3000 West Airline Hwy., Reserve</u>
<u>04</u>	<u>08</u>	<u>Percy Hebert Bldg., 1801 W. Airline Hwy., LaPlace</u>
<u>04</u>	<u>10</u>	<u>Percy Hebert Bldg., 1801 W. Airline Hwy., LaPlace</u>
<u>04</u>	<u>11</u>	<u>Percy Hebert Bldg., 1801 W. Airline Hwy., LaPlace</u>
<u>04</u>	<u>12</u>	<u>Percy Hebert Bldg., 1801 W. Airline Hwy., LaPlace</u>
<u>04</u>	<u>13</u>	<u>Percy Hebert Bldg., 1801 W. Airline Hwy., LaPlace</u>
<u>04</u>	<u>14</u>	<u>LaPlace Elementary School, 393 Greenwood Drive, LaPlace</u>

<u>05</u>	<u>01</u>	<u>John L. Ory Elementary School, 182 West 5th Street, LaPlace</u>
<u>05</u>	<u>03</u>	<u>St. John Baptist Parish Library, 2920 Hwy. 51, LaPlace</u>
<u>05</u>	<u>04</u>	<u>St. John Baptist Parish Library, 2920 Hwy. 51, LaPlace</u>
<u>05</u>	<u>07</u>	<u>John L. Ory Elementary School, 182 West 5th Street LaPlace</u>
<u>05</u>	<u>08</u>	<u>East St. John High School, 3000 West Airline Hwy., Reserve</u>
<u>06</u>	<u>01</u>	<u>Arcuri Center, 1020 Cambridge Drive, LaPlace</u>
<u>06</u>	<u>03</u>	<u>Arcuri Center, 1020 Cambridge Drive, LaPlace</u>
<u>06</u>	<u>04</u>	<u>Arcuri Center, 1020 Cambridge Drive, LaPlace</u>
<u>06</u>	<u>05</u>	<u>Arcuri Center, 1020 Cambridge Drive, LaPlace</u>
<u>07</u>	<u>02</u>	<u>LaPlace Elementary School, 393 Greenwood Drive, LaPlace</u>
<u>07</u>	<u>03</u>	<u>LaPlace Elementary School, 393 Greenwood Drive, LaPlace</u>
<u>07</u>	<u>05</u>	<u>LaPlace Elementary School, 393 Greenwood Drive, LaPlace</u>
<u>07</u>	<u>07</u>	<u>LaPlace Elementary School, 393 Greenwood Drive, LaPlace</u>

The polling places set forth above are hereby designated as the polling places at which to hold the said election, and the Commissioners-in-Charge and Commissioners, respectively, shall be those persons designated according to law.

The said special election will be held in accordance with the applicable provisions of Chapter 5, Chapter 6-A and Chapter 6-B of Title 18 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority, and the officers appointed to hold the said election, as provided in this Notice of Special Election, or such substitutes therefor as may be selected and designated in accordance with La. R.S. 18:1287, will make due returns thereof to said Governing Authority, ANNOUCE IS HEREBY FURTHER GIVEN that the Governing Authority will meet at its regular meeting place, the Godchaux Grammer Cafeteria, 1600 Hwy. 44, Reserve, Louisiana, on TUESDAY, JANUARY 19, 2017, at SIX O'CLOCK (6:00) P.M., and shall then and there in open and public session proceed to examine and canvass the returns and declare the result of the said special election. All registered voters of the Parish are entitled to vote at said special election and voting machines will be used.

THUS DONE AND SIGNED at Reserve, Louisiana, on this, the 18th day of August, 2016.

Attest:

/s/ Kevin R. George, Secretary
/s/ Albert A. Burl, III, President

ITEM 4: To consider and take action with respect to announcing that the St. John the Baptist Parish School Board, acting as the governing authority of the Parish of St. John the Baptist, State of Louisiana, for school purposes, (the "Parish"), plans to adopt an ordinance providing for the levy of said sales and use tax pursuant to said voter authorization, at its meeting on Thursday, March 16, 2017 at 6:00 p.m. at the Godchaux Grammar Cafeteria, 1600 Highway 44, Reserve, Louisiana.

MOTION BY: Entire Board

SECOND BY: Keller

MOTION: To announce that the St. John the Baptist Parish School Board, acting as the governing authority of the Parish of St. John the Baptist, State of Louisiana, for school purposes, (the "Parish"), plans to adopt an ordinance providing for the levy of said sales and use tax pursuant to said voter authorization, at its meeting on Thursday, March 16, 2017 at 6:00 p.m. at the Godchaux Grammar Cafeteria, 1600 Highway 44, Reserve, Louisiana.

No objections.

The motion carried.

Roll Call:

9 Yeas – Keller, Sanders, DeFrancesch, Johnson, Wise, Wallace, Triche, Jones, Burl

0 Nays

2 Absent – Jack, Mitchell

The President read the following into the record:

Notice of Public Meeting

Notice is hereby given that at its meeting to be held on Thursday, March 16, 2017 at 6:00 p.m. at the Godchaux Grammar Cafeteria, 1600 Highway 44, Reserve, Louisiana, the Parish School Board of the Parish of St. John the Baptist, State of Louisiana (the "School Board"), acting as the governing authority of the Parish of St. John the Baptist, State of Louisiana, for school purposes, (the "Parish"), plans to consider adopting an ordinance providing for the levy of the 1/4% sales and use tax in the Parish, pursuant to voter authorization at the December 10, 2016 election.

Ms. Mitchell arrived at 6:08 p.m. and was recorded as present.

ITEM 5: To consider and take action with respect to introducing an ordinance providing for the levy within the Parish of St. John the Baptist, State of Louisiana, for school purposes, effective July 1, 2017, of a one-fourth of one percent (1/4%) sales and use tax having been authorized at a special election held in the Parish on December 10, 2016 and final adoption on March 16, 2017.

MOTION BY: Entire Board

SECOND BY: Keller

MOTION: To introduce an ordinance providing for the levy within the Parish of St. John the Baptist, State of Louisiana, for school purposes, effective July 1, 2017, of a one-fourth of one percent (1/4%) sales and use tax having been authorized at a special election held in the Parish on December 10, 2016 and final adoption on March 16, 2017.

No objections.

The motion carried.

Roll Call:

10 Yeas – Keller, Sanders, DeFrancesch, Johnson, Wise, Wallace, Mitchell, Triche, Jones, Burl

0 Nays

1 Absent – Jack

NOTICE OF INTRODUCTION OF ORDINANCE

The following ordinance having been introduced at a meeting held on January 19, 2017, notice of its introduction having been published in the official journal and a public hearing having been held in connection therewith on this date, was offered for final adoption by _____ and seconded by _____ :

An ordinance providing for the levy within the Parish of St. John the Baptist, State of Louisiana, for school purposes, effective July 1,2017, of a one-fourth of one percent (1/4%) sales and use tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services in said Parish, providing for the assessment, collection, payment thereof and the dedication of the proceeds of said tax and the purpose for which the proceeds of the tax may be expended, such tax having been authorized at a special election held in said Parish on December 10,2016.

WHEREAS, under the provisions of Article VI, Section29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority and an election held on December 10,2016, the Parish School Board of the Parish of St. John the Baptist, State of Louisiana (the "School Board"), is authorized to levy and collect within the Parish of St John the Baptist from and after July 1,2017, a one-fourth of one percent (1/4%) sales and use tax (the "Tax"), upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sale of services as defined in applicable statutory authority, pursuant to the following proposition which was approved at said election held on December 10,2016:

PROPOSITION (1/4% SALES TAX)

Shall the Parish School Board of the Parish of St. John the Baptist, State of Louisiana (the "School Board"), under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority, be authorized to levy and collect a tax of one-fourth of one percent (1/4%) (the "Tax"), in perpetuity, from and after July 1,2017, upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish (an estimated \$2,400,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), all as defined by law, with the proceeds thereof (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax), to be dedicated and used as follows: (i) 50% for the purpose of the payment of salaries and benefits for all permanent school employees; and (ii) 50% for the purpose of maintaining and repairing all school buildings?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special election of December 10,2016, it is the desire of this School Board to provide for the levy and collection of the Tax and to provide for distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this ordinance;

NOW, THEREFORE, BE IT ORDAINED by the Parish School Board of the Parish of St. John the Baptist, State of Louisiana (the "School Board"), that:

SECTION 1. Imposition. Pursuant to the authority of a special election held in the Parish of St. John the Baptist, State of Louisiana (the "Parish"), on December 10,2016, the Tax is hereby levied upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property, and on the sales of services in the Parish, as defined by law. The Uniform Local Sales Tax Code, as enacted by Act 73 of the 2003 Regular Session of the Louisiana Legislature and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the T ax, the provisions of which are hereby incorporated by reference.

SECTION 2. Rate of Tax. The Tax is levied at the rate of one-fourth of one percent (1/4%) of the sales price of each item or article of tangible personal property when sold at retail in the Parish, the Tax to be computed on gross sales for the purpose of remitting the amount of tax due to the Parish, and to include each and every retail sale. The Tax is levied at the rate of one-fourth of one percent (1/4%) of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in the Parish, provided there shall be no duplication of the Tax. The Tax is levied at the rate of one-fourth of one percent (1/4%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined by law, where the lease or rental of such property is an established business, or part of an established business,

or the same is incidental or germane to the said business, or of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property. The Tax is levied at the rate of one-fourth of one percent (1/4%) of the amount paid or charged for taxable services, as defined by law, performed in the Parish.

SECTION 3. Effective Date. The Tax shall be effective on July 1, 2017.

SECTION 4. Term. The Tax shall remain in effect without limit as to term or duration.

SECTION 5. Purposes. The proceeds of the Tax shall be used for the purposes set forth in the proposition approved by the voters in the special election held in the Parish on December 10, 2016, authorizing the Tax, which proposition is set forth in the preamble hereto.

SECTION 6. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Tax levied by this ordinance, each dealer shall be allowed two percent (2%) of the amount of Tax due and accounted for and remitted to the Parish's collector in the form of a deduction in submitting its report and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

SECTION 7. Exclusions and Exemptions. The School Board adopts none of the optional exclusions or exemptions allowed by State sales and use tax law, nor does this School Board adopt any exclusions or exemptions authorized by legislation enacted under Article VI, Section 29 (D)(1) of the Constitution of the State of Louisiana of 1974, that are not allowed as an exclusion or exemption from State sales and use tax. Included within the base of the Tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana, including the Act

SECTION 8. Interest on Unpaid Amount of Tax Due. As authorized by La. R.S. 47:337.69, the interest on unpaid amounts of the Tax which are due shall be at the rate of one and one-fourth percent (1-1/4%) per month.

SECTION 9. Delinquency Penalty. The delinquency penalty, as provided by La. R.S. 47:337.70, shall be five percent (5%) per month on the unpaid amount of the Tax due for each thirty-day period, not to exceed five thirty-day periods.

SECTION 10. Penalty for False, Fraudulent or Grossly Incorrect Return. The penalty as authorized by La. R.S. 47:337.72 shall be fifty percent (50%) of the amount of the Tax found to be due.

SECTION 11. Negligence Penalty. The penalty as authorized by La. R.S. 47:337.73 shall be five percent (5%) of the unpaid amount of the Tax found to be due, or ten dollars (\$ 10.00), whichever is greater.

SECTION 12. Penalty for Insufficient Funds Check. The penalty as authorized by La. R.S. 47:337.74 shall be an amount equal to the greater of one percent (1%) of the check or twenty dollars (\$20.00).

SECTION 13. Attorney Fees. The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under this ordinance, or to represent him in any proceeding under this ordinance. If any taxes, penalties or interest due under this ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION 14. Penalty for Costs Incurred. As provided by R.S. 47:337.75, and under the circumstances set forth therein, a penalty shall be added to the amount of Tax due in an amount as itemized by the Collector to compensate for all costs incurred in making an examination of books, records or documents, or an audit thereof, or in the holding of hearings or the subpoenaing and compensating of witnesses.

SECTION 15. Distrain Penalty. The penalty as provided by R.S. 47:337.76 in cases where the distraint procedure is used in the collection of the Tax shall be ten dollars (\$10.00).

SECTION 16. Limits on Interest, Penalty and Attorney Fees. Should the interest, penalties or attorney fees herein, or the combined interest, penalties and attorney fees, be declared to be in excess of limits provided by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply.

SECTION 17. Collector. The Tax levied by this ordinance is authorized to be collected by a "Collector" which term shall mean the St. John the Baptist Parish Sales and Use Tax Office.

SECTION 18. Powers of Collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.

SECTION 19. Agreement to Collect Tax on Vehicles. With regard to the collection of the Tax on any motor vehicle, automobile, truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license Tax, this School Board, acting through the President and/or Secretary, is authorized to enter into an agreement or agreements with the Vehicle Commissioner, Department of Public Safety and Corrections, for the collection of the Tax on such vehicles, as provided by R.S.47:303(B).

SECTION 20. Revenues of Tax. All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the Collector under any provision or provisions of this ordinance relating to the Tax shall be promptly deposited by the Collector for the account of the School Board in the special fund to be established and maintained for the deposit of such proceeds, which fund is a separate bank account to be established and maintained with the regularly designated fiscal agent of the School Board; provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector with said fiscal agent pending the final determination of the protest or litigation.

In compliance with the said special election of December 10, 2016, authorizing the Tax, after all reasonable and necessary costs and expenses of collecting and administration of the Tax have been paid as provided for above, the remaining balance in said special fund shall be available for appropriation and expenditures by the School Board solely for the purposes designated in the applicable proposition authorizing the levy of the Tax.

SECTION 21. Severability. If any or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance

SECTION 22. Uniform Sales Tax Controlling. If any provision of this ordinance shall be in conflict with the provisions of the Uniform Local Sales Tax Code, the provisions of the Uniform Local Sales Tax Code shall be controlling.

SECTION 23. Effective Date of Ordinance. This ordinance shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

SECTION 24. Publication and Recordation. This ordinance shall be published in one issue of the official journal of this School Board as soon as is reasonably possible. A certified copy of this ordinance shall be recorded in the mortgage records of the Parish of St. John the Baptist, State of Louisiana.

The final adoption of the foregoing ordinance having been duly moved and seconded, the roll was called and the following vote was taken and recorded:

MEMBERS:	YEAS:	NAYS:	ABSENT:	ABSTAINING:
Russell Jack	_____	_____	_____	_____
Albert "Ali" Burl, III	_____	_____	_____	_____
Gerald J. Keller	_____	_____	_____	_____
Patrick H. Sanders	_____	_____	_____	_____
Sherry DeFrancesch	_____	_____	_____	_____
Keith Jones	_____	_____	_____	_____
Phillip Johnson	_____	_____	_____	_____
Russ Wise	_____	_____	_____	_____
Shawn Wallace	_____	_____	_____	_____
Rodney B. Nicholas	_____	_____	_____	_____
Clarence Triche	_____	_____	_____	_____

And the ordinance was declared adopted on this, the 16th day of January, 2017

STATE OF LOUISIANA PARISH OF ST. JOHN THE BAPTIST

I, the undersigned Secretary of the Parish School Board of the Parish of St. John the Baptist, State of Louisiana (the "School Board"), the governing authority of the Parish of St. John the Baptist, State of Louisiana (the "Parish"), do hereby certify that the foregoing pages constitute a true and correct copy of an ordinance adopted by the School Board on March 16, 2017, providing for the levy within the Parish of St. John the Baptist, State of Louisiana, for school purposes, effective July 1, 2017, of a one-fourth of one percent (1/4%) sales and use tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sale of services in said Parish, levying and providing for the assessment, collection, payment and dedication of the proceeds of such tax and the purpose for which the proceeds of the tax may be expended, such tax having been authorized at a special election held in the Parish on December 10, 2016.

IN FAITH WHEREOF, witness my signature at Reserve, Louisiana, on this, the 19th day of March, 2017.

/s/ Kevin R. George
/s/ Albert A. Burl, III

ITEM 12. ADJOURNMENT - The agenda having been completed, and there being no further business, there was a

MOTION BY: Sanders
SECOND BY: DeFrancesch
MOTION: Motion for adjournment.
There were no objections.
The meeting adjourned at 6:11 p.m.

Kevin R. George, Secretary

Keith Jones, President